

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On January 29, 2008, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via electronic notification and (ii) upon the parties listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claims, (D) Certain Claims Not Reflected On Debtors' Books And Records, (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection ("Twenty-Third Omnibus Claims Objection Order") (Docket No. 11560) [a copy of which is attached hereto as Exhibit C]

On January 29, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit D hereto via postage pre-paid U.S. mail:

- 2) Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claims, (D) Certain Claims Not Reflected On Debtors' Books And Records, (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection ("Twenty-Third Omnibus Claims Objection Order") [without exhibits] (Docket No. 11560) [a copy of which is attached hereto as Exhibit C]

- 3) Personalized Notice Of Entry Of Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit E]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit D attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit D attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit E has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit D attached hereto was incorporated into each Personalized Notice.

On January 29, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit F hereto via postage pre-paid U.S. mail:

- 4) Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claims, (D) Certain Claims Not Reflected On Debtors' Books And Records, (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection ("Twenty-Third Omnibus Claims Objection Order") [without exhibits] (Docket No. 11560) [a copy of which is attached hereto as Exhibit C]
- 5) Personalized Notice Of Entry Of Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit G]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit F attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit F attached hereto. The chart contained in the form of the Personalized Notice which is attached

hereto as Exhibit G has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit F attached hereto was incorporated into each Personalized Notice.

On January 29, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 6) Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claims, (D) Certain Claims Not Reflected On Debtors' Books And Records, (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection ("Twenty-Third Omnibus Claims Objection Order") [without exhibits] (Docket No. 11560) [a copy of which is attached hereto as Exhibit C]
- 7) Personalized Notice Of Entry Of Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit H attached hereto was incorporated into each Personalized Notice.

Dated: February 8, 2008

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Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 8th day of February, 2008, by  
Evan Gershbein, proved to me on the basis of satisfactory evidence to be the person who  
appeared before me.

Signature: \_\_\_\_\_

Commission Expires: \_\_\_\_\_

# **EXHIBIT A**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	<a href="mailto:rstark@brownrudnick.com">rstark@brownrudnick.com</a>	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	<a href="mailto:bsimon@cwsny.com">bsimon@cwsny.com</a>	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	<a href="mailto:sreisman@cm-p.com">sreisman@cm-p.com</a>	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.j.craft@delphi.com">karen.j.craft@delphi.com</a>	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	<a href="mailto:mike.nefkens@eds.com">mike.nefkens@eds.com</a>	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	<a href="mailto:cschiff@flextronics.com">cschiff@flextronics.com</a>	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		<a href="mailto:paul.anderson@flextronics.com">paul.anderson@flextronics.com</a>	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	<a href="mailto:trey.chambers@freescale.com">trey.chambers@freescale.com</a>	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	<a href="mailto:rodbuie@ffhsj.com">rodbuie@ffhsj.com</a> <a href="mailto:sliviri@ffhsj.com">sliviri@ffhsj.com</a> <a href="mailto:randall.eisenberg@fticonsulting.com">randall.eisenberg@fticonsulting.com</a>	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	<a href="mailto:valerie.venable@ge.com">valerie.venable@ge.com</a>	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue 1701 Pennsylvania Avenue, NW		Huntersville	NC	28078	704-992-5075	866-585-2386	<a href="mailto:valerie.venable@ge.com">valerie.venable@ge.com</a>	Creditor Committee Member
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Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	<a href="mailto:fgorman@honigman.com">fgorman@honigman.com</a>	Counsel to General Motors Corporation
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Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	<a href="mailto:sbetance@kccllc.com">sbetance@kccllc.com</a>	Noticing and Claims Agent
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McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	<a href="mailto:jdejonker@mwe.com">jdejonker@mwe.com</a>	Counsel to Recticel North America, Inc.
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	<a href="mailto:scimalore@wilmingtontrust.com">scimalore@wilmingtontrust.com</a>	Creditor Committee Member/Indenture Trustee



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	401-751-0604	<a href="mailto:javanzato@apslaw.com">javanzato@apslaw.com</a>	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
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United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
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Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215	614-464-8322	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626	714-966-1000	Counsel to Toshiba America Electronic Components, Inc.
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701	512-370-2800	Counsel to National Instruments Corporation
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

# **EXHIBIT C**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
	:
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
-----X	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING  
AND EXPUNGING (A) DUPLICATE CLAIM, (B) CERTAIN EQUITY CLAIMS, (C)  
INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS NOT REFLECTED  
ON DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT TO  
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT  
TO MODIFICATION THAT IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM  
ASSERTING RECLAMATION THAT IS SUBJECT TO PRIOR ORDER IDENTIFIED  
IN TWENTY-THIRD OMNIBUS CLAIMS OBJECTION

("TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And  
Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently  
Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E)  
Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject  
To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation  
That Is Subject To Prior Order, dated November 19, 2007 (the "Twenty-Third Omnibus Claims  
Objection"),<sup>1</sup> of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,  
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the  
Twenty-Third Omnibus Claims Objection.

upon the record of the hearing held on the Twenty-Third Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, and E-3 hereto was properly and timely served with a copy of the Twenty-Third Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Third Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Third Omnibus Claims Objection. No other or further notice of the Twenty-Third Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Third Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Third Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Third Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claim listed on Exhibit A hereto under the column heading "Claim To Be Expunged" is a duplicate of another Claim filed with this Court (the "Duplicate Claim").

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claims listed on Exhibit B-1 hereto were filed by holders of Delphi common stock solely on account of their stock holdings (the "Equity Claims").

E. The Claim listed on Exhibit B-2 hereto was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely filed pursuant to the Bar Date Order (the "Untimely Equity Claim").

F. The Claim listed on Exhibit C contains insufficient documentation to support the Claim asserted (the "Insufficiently Documented Claim").

G. The Claims listed on Exhibit D-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

H. The Claims listed on Exhibit D-2 hereto were modified pursuant to a prior order and contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims That Are Subject To Prior Orders").

I. The Claims listed on Exhibit E-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

J. The Claims listed on Exhibit E-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i)



and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

K. The Claim listed on Exhibit E-3 hereto was modified pursuant to a prior order and (a) was filed and docketed against the wrong Debtor and (b) asserts a reclamation demand with respect to which the Debtors and the Claimant have entered into, or the Claimant has consented to, a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claim Asserting Reclamation That Is Subject To Prior Order").

L. The relief requested in the Twenty-Third Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. The "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. The Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Equity Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

3. The Untimely Equity Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

4. The Insufficiently Documented Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

5. Each Books And Records Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.

6. Each Books And Records Claim That Is Subject To Prior Orders listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.

7. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-1 hereto shall be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-1 hereto, subject to the Debtors' right to further object to each such Claim Subject To Modification. The Claims Subject To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

8. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-2 shall be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that

any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

9. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit E-3 shall be entitled to (a) recover for the Modified Claim Asserting Reclamation That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-3 hereto, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-3 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation That Is Subject To Prior Order. The Modified Claim Asserting Reclamation That Is Subject To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

10. For clarity, Exhibit G hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits E-1, E-2, and E-3.

11. With respect to each Claim for which a Response to the Twenty-Third Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits F-1, F-2, F-3, F-4, and F-5 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

12. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Third Omnibus Claims Objection.

13. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

14. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Third Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

15. Each of the objections by the Debtors to each Claim addressed in the Twenty-Third Omnibus Claims Objection and attached hereto as Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, E-3, F-1, F-2, F-3, F-4, and F-5 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Third Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall

not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

16. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

17. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Third Omnibus Claims Objection.

Dated: New York, New York  
December 20, 2007

/s/Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 16714	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	Claim Number: 10016	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Date Filed: 09/24/2007		Date Filed: 07/20/2006	
Creditor's Name and Address:	Secured: \$173,842.00	Creditor's Name and Address:	Secured: \$347,605.98
VENTURE PLASTICS INC	Priority	VENTURE PLASTICS INC	Priority:
MARGULIES & LEVINSON LLP	Administrative:	MARGULIES & LEVINSON LLP	Administrative
30100 CHAGRIN BLVD NO 250	Unsecured:	30100 CHAGRIN BLVD NO 250	Unsecured:
CLEVELAND, OH 44124		CLEVELAND, OH 44124	
	Total: \$173,842.00		Total: \$347,605.98

Total Claims to be Expunged:1

Total Asserted Amount to be Expunged:\$173,842.00

**EXHIBIT B-1 - EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DEPOSITORY TRUST COMPANY TREASURERS DEPT 255 N 1100 E ZIONSVILLE, IN 46077-9444	6995	Secured: Priority: Administrative: Unsecured: <u>\$164.58</u> Total: <u>\$164.58</u>	05/30/2006	DELPHI CORPORATION (05-44481)
LUTZ RICHARD 1921 ATLANTIC AVE SANDUSKY, OH 44870	4797	Secured: Priority: Administrative: Unsecured: <u>\$23,000.00</u> Total: <u>\$23,000.00</u>	05/05/2006	DELPHI CORPORATION (05-44481)
RIEGEL CHARLES 9491 BYERS RD MIAMISBURG, OH 45342	10559	Secured: Priority: \$62,883.08 Administrative: Unsecured: <u>                    </u> Total: <u>\$62,883.08</u>	07/24/2006	DELPHI CORPORATION (05-44481)
WALLING JOHN F 4201 CORINTH BLVD DAYTON, OH 45410-3411	9243	Secured: Priority: \$38,805.09 Administrative: Unsecured: <u>                    </u> Total: <u>\$38,805.09</u>	07/10/2006	DELPHI CORPORATION (05-44481)

**Total: 4 \$124,852.75**

**EXHIBIT B-2 - UNTIMELY EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
DEPOSITORY TRUST COMPANY TREASURERS DEPT 9209 S 89TH E AVE TULSA, OK 74133	16290	Secured: Priority: UNL Administrative: Unsecured: \$9,310.00 Total: \$9,310.00	09/08/2006	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>1</b>		<b>\$9,310.00</b>

\*UNL denotes an unliquidated claim



**EXHIBIT C - INSUFFICIENTLY DOCUMENTED CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
FIDELITY INVESTMENTS INC TR FBO DONNA K HETZEL IRA 22667 REVERE ST ST CLAIR SHORES, MI 48080-2883	4101	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	05/01/2006	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>1</b>		<b>UNL</b>

\*UNL denotes an unliquidated claim

**EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AMHERST SOLUTIONS LTD 30505 BAINBRIDGE RD STE 100 SOLON, OH 44139	5821	Secured: Priority: Administrative: Unsecured: \$50,000.00 Total: \$50,000.00	05/15/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE CROSS BLUE SHIELD OF MICHIGAN 600 LAFAYETTE EAST STE 1925 DETROIT, MI 48226	8001	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	06/15/2006	DELPHI CORPORATION (05-44481)
MACOMB COUNTY FOC ACT OF B CZARNOWCZAN P95 22210 40 N MAIN MT CLEMENS, MI 48043	7716	Secured: Priority: \$4,430.67 Administrative: Unsecured: Total: \$4,430.67	06/09/2006	DELPHI CORPORATION (05-44481)
MAXWELL EMMA J PO BOX 533 ORRVILLE, AL 36767-0533	4477	Secured: Priority: \$289,000.00 Administrative: Unsecured: Total: \$289,000.00	05/02/2006	DELPHI CORPORATION (05-44481)
PRIORITY HEALTH 1231 E BELTLINE NE GRAND RAPIDS, MI 49525	2813	Secured: Priority: \$1,181,675.59 Administrative: Unsecured: Total: \$1,181,675.59	04/26/2006	DELPHI CORPORATION (05-44481)
RATLIFF LARRY G 2836 STATE ROUTE 571 WEST GREENVILLE, OH 45331	5843	Secured: Priority: \$40,000.00 Administrative: Unsecured: Total: \$40,000.00	05/15/2006	DELPHI CORPORATION (05-44481)
SKELTON GLORIA PO BOX 498 COTTONDALE, AL 35453	8750	Secured: Priority: Administrative: Unsecured: \$8,500.00 Total: \$8,500.00	06/29/2006	DELPHI CORPORATION (05-44481)
TREVA DANIELS CARLSON 409 SIXTH ST FENTON, MI 48430	5565	Secured: Priority: \$933.20 Administrative: Unsecured: \$462.80 Total: \$1,396.00	05/10/2006	DELPHI CORPORATION (05-44481)

\*UNL denotes an unliquidated claim

**EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
<b>Total:</b>		<b>8</b>		<b>\$1,575,002.26</b>

**EXHIBIT D-2 - BOOKS AND RECORDS CLAIMS THAT ARE SUBJECT TO PRIOR ORDERS \***

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICLERK INC DBA CONTRACT COUNSEL 1025 N CAMPBELL RD ROYAL OAK, MI 48067	2416	Secured: Priority: Administrative: Unsecured: \$9,658.83 Total: \$9,658.83	03/27/2006	DELPHI CORPORATION (05-44481)
RELATS S A POL IND LA BORDA CALDES DE MONTBUI, 08140 SPAIN	1268	Secured: Priority: Administrative: Unsecured: \$8,016.23 Total: \$8,016.23	12/27/2005	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>2</b>		<b>\$17,675.06</b>

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Claim: 2142 Date Filed: 02/27/2006 Docketed Total: \$252,194.22 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR ROBINSON INDUSTRIES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11566	Claim Holder Name and Address  ASM CAPITAL AS ASSIGNEE FOR ROBINSON INDUSTRIES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11566  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$252,194.22</td></tr><tr><td></td><td></td><td></td><td>\$252,194.22</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$252,194.22				\$252,194.22	<table><tr><td></td><td>Modified Total:</td><td>\$232,962.95</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td>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\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 12701 Date Filed: 07/28/2006 Docketed Total: \$90,000.68 Filing Creditor Name and Address: CANON USA INC 1 CANON PLZ LAKE SUCCESS, NY 11042-1198	Claim Holder Name and Address  CANON USA INC 1 CANON PLZ LAKE SUCCESS, NY 11042-1198  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$90,000.68</td></tr><tr><td></td><td></td><td></td><td>\$90,000.68</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$90,000.68				\$90,000.68	  <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			\$90,000.68											
			\$90,000.68											

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 1372 Date Filed: 12/29/2005 Docketed Total: \$1,144,684.57 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193	Claim Holder Name and Address  STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,144,684.57</td></tr><tr><td></td><td></td><td></td><td>\$1,144,684.57</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,144,684.57				\$1,144,684.57	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,142,129.02</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,142,129.02</td></tr><tr><td></td><td></td><td></td><td>\$1,142,129.02</td></tr></table>			Modified Total:	\$1,142,129.02	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,142,129.02				\$1,142,129.02
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$1,144,684.57																											
			\$1,144,684.57																											
		Modified Total:	\$1,142,129.02																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,142,129.02																											
			\$1,142,129.02																											
Claim: 1753 Date Filed: 02/02/2006 Docketed Total: \$17,602.50 Filing Creditor Name and Address: MAGNECO METREL INC 223 INTERSTATE RD ADDISON, IL 60101	Claim Holder Name and Address  MAGNECO METREL INC 223 INTERSTATE RD ADDISON, IL 60101  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$17,602.50</td></tr><tr><td></td><td></td><td></td><td>\$17,602.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$17,602.50				\$17,602.50	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$9,902.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,902.50</td></tr><tr><td></td><td></td><td></td><td>\$9,902.50</td></tr></table>			Modified Total:	\$9,902.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,902.50				\$9,902.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$17,602.50																											
			\$17,602.50																											
		Modified Total:	\$9,902.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$9,902.50																											
			\$9,902.50																											
Claim: 7339 Date Filed: 06/02/2006 Docketed Total: \$16,288.93 Filing Creditor Name and Address: MULTIBASE INC C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	Claim Holder Name and Address  MULTIBASE INC C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$16,288.93</td></tr><tr><td></td><td></td><td></td><td>\$16,288.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$16,288.93				\$16,288.93	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$16,288.93</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$16,288.93</td></tr><tr><td></td><td></td><td></td><td>\$16,288.93</td></tr></table>			Modified Total:	\$16,288.93	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$16,288.93				\$16,288.93
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$16,288.93																											
			\$16,288.93																											
		Modified Total:	\$16,288.93																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$16,288.93																											
			\$16,288.93																											

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 11290 Date Filed: 07/27/2006 Docketed Total: \$28,550.00 Filing Creditor Name and Address: PACER GLOBAL LOGISTICS INC 6805 PERIMETER DR PO BOX 8104 DUBLIN, OH 43016	Claim Holder Name and Address  PACER GLOBAL LOGISTICS INC 6805 PERIMETER DR PO BOX 8104 DUBLIN, OH 43016  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$28,550.00</td></tr><tr><td></td><td></td><td></td><td>\$28,550.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$28,550.00				\$28,550.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$25,390.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,390.00</td></tr><tr><td></td><td></td><td></td><td>\$25,390.00</td></tr></table>			Modified Total:	\$25,390.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,390.00				\$25,390.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$28,550.00																											
			\$28,550.00																											
		Modified Total:	\$25,390.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$25,390.00																											
			\$25,390.00																											
Claim: 11287 Date Filed: 07/27/2006 Docketed Total: \$66,118.80 Filing Creditor Name and Address: PRINCE MANUFACTURING OXFORD EF PO BOX 2519 HOLLAND, MI 49422	Claim Holder Name and Address  PRINCE MANUFACTURING OXFORD EF PO BOX 2519 HOLLAND, MI 49422  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$66,118.80</td></tr><tr><td></td><td></td><td></td><td>\$66,118.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$66,118.80				\$66,118.80	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$9,811.27</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,811.27</td></tr><tr><td></td><td></td><td></td><td>\$9,811.27</td></tr></table>			Modified Total:	\$9,811.27	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,811.27				\$9,811.27
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$66,118.80																											
			\$66,118.80																											
		Modified Total:	\$9,811.27																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$9,811.27																											
			\$9,811.27																											
Claim: 8866 Date Filed: 06/30/2006 Docketed Total: \$166,503.06 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR METPROTECH PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address  RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR METPROTECH PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$166,503.06</td></tr><tr><td></td><td></td><td></td><td>\$166,503.06</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$166,503.06				\$166,503.06	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$91,479.41</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$91,479.41</td></tr><tr><td></td><td></td><td></td><td>\$91,479.41</td></tr></table>			Modified Total:	\$91,479.41	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$91,479.41				\$91,479.41
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$166,503.06																											
			\$166,503.06																											
		Modified Total:	\$91,479.41																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$91,479.41																											
			\$91,479.41																											

\*See Exhibit G for a listing of debtor entities by case number.



EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div> <div>Claim: 14267</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$113,416.75</div> <div>Filing Creditor Name and Address:</div> <div> ROBIN INDUSTRIES INC  TECHNICAL SERVICES GROUP  ROBIN INDUSTRIES INC  1265 W 65 ST  CLEVELAND, OH 44102 </div> </div>	<div> <div>Claim Holder Name and Address</div> <div> ROBIN INDUSTRIES INC TECHNICAL  SERVICES GROUP  ROBIN INDUSTRIES INC  1265 W 65 ST  CLEVELAND, OH 44102 </div> <div> <div>Docketed Total:</div> <div>\$113,416.75</div> </div> <div> <div>Case Number*</div> <div>05-44640</div> <div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> <div>\$113,416.75</div> </div> </div> </div>	<div> <div>Modified Total:</div> <div>\$97,345.56</div> <div> <div>Case Number*</div> <div>05-44640</div> <div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> <div>\$97,345.56</div> </div> </div> </div>
		<div> <div>Total Claims to be Modified: 13</div> <div>Total Amount as Docketed: \$2,338,689.95</div> <div>Total Amount as Modified: \$2,017,090.93</div> </div>

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$59,414.30 Filing Creditor Name and Address: AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	Claim Holder Name and Address  AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306  <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$59,414.30</td></tr><tr><td></td><td></td><td></td><td>\$59,414.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,414.30				\$59,414.30	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$51,678.10</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><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\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 12366 Date Filed: 07/28/2006 Docketed Total: \$279,597.43 Filing Creditor Name and Address: GKN SINTER METALS INC ATTEN GENERAL COUNSEL 3300 UNIVERSITY DR AUBURN HILLS, MI 48326	Claim Holder Name and Address  DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$279,597.43</td></tr><tr><td></td><td></td><td></td><td>\$279,597.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$279,597.43				\$279,597.43	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$279,597.43</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$43,913.00</td><td>\$235,684.43</td></tr><tr><td></td><td></td><td>\$43,913.00</td><td>\$235,684.43</td></tr></table>			Modified Total:	\$279,597.43	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$43,913.00	\$235,684.43			\$43,913.00	\$235,684.43
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$279,597.43																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$43,913.00	\$235,684.43																											
		\$43,913.00	\$235,684.43																											
Claim: 16731 Date Filed: 10/12/2005 Docketed Total: \$13,494.00 Filing Creditor Name and Address: JOHNSON BATTERY COMPANY INC PO BOX 909 9840 US HWY 19 ZEBULON, GA 30295	Claim Holder Name and Address  JOHNSON BATTERY COMPANY INC PO BOX 909 9840 US HWY 19 ZEBULON, GA 30295  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$13,494.00</td><td></td></tr><tr><td></td><td></td><td>\$13,494.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$13,494.00				\$13,494.00		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$13,494.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$13,494.00</td><td></td></tr><tr><td></td><td></td><td>\$13,494.00</td><td></td></tr></table>			Modified Total:	\$13,494.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$13,494.00				\$13,494.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$13,494.00																												
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05-44640		\$13,494.00																												
		\$13,494.00																												
Claim: 14404 Date Filed: 07/31/2006 Docketed Total: \$1,204,920.60 Filing Creditor Name and Address: KOSTAL OF MEXICANA S A DE C V 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,204,920.60</td></tr><tr><td></td><td></td><td></td><td>\$1,204,920.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,204,920.60				\$1,204,920.60	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,201,739.44</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$11,188.73</td><td>\$1,190,550.71</td></tr><tr><td></td><td></td><td>\$11,188.73</td><td>\$1,190,550.71</td></tr></table>			Modified Total:	\$1,201,739.44	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$11,188.73	\$1,190,550.71			\$11,188.73	\$1,190,550.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,204,920.60																											
			\$1,204,920.60																											
		Modified Total:	\$1,201,739.44																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$11,188.73	\$1,190,550.71																											
		\$11,188.73	\$1,190,550.71																											

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 1371 Date Filed: 12/29/2005 Docketed Total: \$298,662.43 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193	Claim Holder Name and Address  STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$298,662.43</td></tr><tr><td></td><td></td><td></td><td>\$298,662.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$298,662.43				\$298,662.43	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$292,051.84</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$10,000.00</td><td>\$282,051.84</td></tr><tr><td></td><td></td><td>\$10,000.00</td><td>\$282,051.84</td></tr></table>			Modified Total:	\$292,051.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$10,000.00	\$282,051.84			\$10,000.00	\$282,051.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$298,662.43																											
			\$298,662.43																											
		Modified Total:	\$292,051.84																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$10,000.00	\$282,051.84																											
		\$10,000.00	\$282,051.84																											
Claim: 16732 Date Filed: 10/20/2005 Docketed Total: \$25,974.39 Filing Creditor Name and Address: OPTREX AMERICA INC BERRY & MORRMAN PROFESSIONAL CORPORATION ATTORNEYS AT LAW THE BUHL BUILDING 535 GRISWOLD STE 1900 DETROIT, MI 48226	Claim Holder Name and Address  OPTREX AMERICA INC BERRY & MORRMAN PROFESSIONAL CORPORATION ATTORNEYS AT LAW THE BUHL BUILDING 535 GRISWOLD STE 1900 DETROIT, MI 48226  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$25,974.39</td><td></td></tr><tr><td></td><td></td><td>\$25,974.39</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$25,974.39				\$25,974.39		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$25,974.39</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$25,974.39</td><td></td></tr><tr><td></td><td></td><td>\$25,974.39</td><td></td></tr></table>			Modified Total:	\$25,974.39	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$25,974.39				\$25,974.39	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$25,974.39																												
		\$25,974.39																												
		Modified Total:	\$25,974.39																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$25,974.39																												
		\$25,974.39																												
Claim: 9647 Date Filed: 07/12/2006 Docketed Total: \$618,507.09 Filing Creditor Name and Address: PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	Claim Holder Name and Address  PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$618,507.09</td></tr><tr><td></td><td></td><td></td><td>\$618,507.09</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$618,507.09				\$618,507.09	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$618,507.09</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$29,174.77</td><td>\$589,332.32</td></tr><tr><td></td><td></td><td>\$29,174.77</td><td>\$589,332.32</td></tr></table>			Modified Total:	\$618,507.09	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$29,174.77	\$589,332.32			\$29,174.77	\$589,332.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$618,507.09																											
			\$618,507.09																											
		Modified Total:	\$618,507.09																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$29,174.77	\$589,332.32																											
		\$29,174.77	\$589,332.32																											

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 14262 Date Filed: 07/31/2006 Docketed Total: \$168,006.39 Filing Creditor Name and Address: ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address  ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$27,814.26</td><td></td><td>\$140,192.13</td></tr><tr><td></td><td>\$27,814.26</td><td></td><td>\$140,192.13</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$27,814.26		\$140,192.13		\$27,814.26		\$140,192.13	  <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$27,814.26		\$140,192.13											
	\$27,814.26		\$140,192.13											

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 14271 Date Filed: 07/31/2006 Docketed Total: \$863,539.71 Filing Creditor Name and Address: ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address  ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td>\$81,341.20</td><td></td><td>\$782,198.51</td></tr><tr><td></td><td>\$81,341.20</td><td></td><td>\$782,198.51</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$81,341.20		\$782,198.51		\$81,341.20		\$782,198.51	   <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$81,341.20		\$782,198.51											
	\$81,341.20		\$782,198.51											

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10682 Date Filed: 07/26/2006 Docketed Total: \$1,569,568.55 Filing Creditor Name and Address: STMICROELECTRONICS INC FKA SGS THOMPSON MICROELECTRONICS THOMPSON & KNIGHT LLP 333 CLAY ST STE 3300 HOUSTON, TX 77002	<div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD C O US BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES 1420 FIFTH AVE 7TH FL SEATTLE, WA 98101</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$1,454,529.30</div></div> <div>\$1,454,529.30</div>	<div>Modified Total: \$1,454,529.30</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$153,204.95</div><div>\$1,301,324.35</div></div> <div>\$153,204.95\$1,301,324.35</div>
	<div>Claim Holder Name and Address</div> <div>STMICROELECTRONICS INC FKA SGS THOMPSON MICROELECTRONICS THOMPSON &amp; KNIGHT LLP 333 CLAY ST STE 3300 HOUSTON, TX 77002</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$115,039.25</div></div> <div>\$115,039.25</div>	<div>Modified Total: \$115,039.25</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$115,039.25</div></div> <div>\$115,039.25</div>
Claim: 16730 Date Filed: 10/10/2005 Docketed Total: \$28,575.50 Filing Creditor Name and Address: WELLMAN INC SHUMAKER LOOP & KENDRICK LLP 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202	<div>Claim Holder Name and Address</div> <div>WELLMAN INC SHUMAKER LOOP &amp; KENDRICK LLP 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$28,575.50</div></div> <div>\$28,575.50</div>	<div>Modified Total: \$28,575.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$28,575.50</div></div> <div>\$28,575.50</div>
		<div>Total Claims to be Modified: 16</div> <div>Total Amount as Docketed: \$6,370,994.69</div> <div>Total Amount as Modified: \$5,590,633.94</div>

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-3 - MODIFIED CLAIMS ASSERTING RECLAMATION THAT ARE SUBJECT TO PRIOR ORDERS **		
CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div> <div>Claim: 16684</div> <div>Date Filed: 10/13/2005</div> <div>Docketed Total: \$ 14,880.00</div> <div>Filing Creditor Name and Address:</div> <div> TESSIER MACHINE CO  526 MAIN ST  HUDSON, MA 01749 </div> </div>	<div> <div>Claim Holder Name and Address</div> <div> TESSIER MACHINE CO  526 MAIN ST  HUDSON, MA 01749 </div> <div> <div>Docketed Total:</div> <div>\$14,880.00</div> </div> <div> <div>Case Number*</div> <div>05-44481</div> </div> <div> <div>Secured</div> <div></div> </div> <div> <div>Priority</div> <div>\$14,880.00</div> </div> <div> <div>Unsecured</div> <div></div> </div> <div> <div></div> <div>\$14,880.00</div> </div> </div>	<div> <div>Modified Total:</div> <div>\$14,880.00</div> </div> <div> <div>Case Number*</div> <div>05-44511</div> </div> <div> <div>Secured</div> <div></div> </div> <div> <div>Priority</div> <div>\$14,880.00</div> </div> <div> <div>Unsecured</div> <div></div> </div> <div> <div></div> <div>\$14,880.00</div> </div>
		<div> <div>Total Claims to be Modified: 1</div> <div>Total Amount as Docketed: \$14,880.00</div> <div>Total Amount as Modified: \$ 14,880.00</div> </div>

\*See Exhibit G for a listing of debtor entities by case number.

Page 1 of 1

\*\*The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.



**EXHIBIT F-1 - ADJOURNED EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PENNEY JAMES 445 N KING ST XENIA, OH 45385-2207	11395	Secured: Priority: Administrative: Unsecured: <u>\$115,276.00</u> Total: <u>\$115,276.00</u>	07/27/2006	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>1</b>		<b>\$115,276.00</b>

**EXHIBIT F-2 - ADJOURNED BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PREFERRED SOURCING LLC ONE INDIANA SQ STE 3500 INDIANAPOLIS, IN 46204	11531	Secured: \$97,416.63 Priority: Administrative: Unsecured: _____ Total: \$97,416.63	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
US DEPT OF HEALTH AND HUMAN SERVICES SOUTHERN DISTRICT OF NEW YORK 86 CHAMBERS ST NEW YORK, NY 10007	2578	Secured: Priority: Administrative: Unsecured: \$65,799.34 Total: \$65,799.34	04/06/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)

**Total: 2 \$163,215.97**

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 6844 Date Filed: 05/25/2006 Docketed Total: \$2,773,276.88 Filing Creditor Name and Address: AMBRAKE CORPORATION DICKINSON WRIGHT PLLC 301 LIBERTY STE 500 ANN ARBOR, MI 48204-2266	Claim Holder Name and Address  SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,773,276.88</td></tr><tr><td></td><td></td><td></td><td>\$2,773,276.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,773,276.88				\$2,773,276.88	   <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$2,773,276.88											
			\$2,773,276.88											

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10598 Date Filed: 07/25/2006 Docketed Total: \$172,287.79 Filing Creditor Name and Address: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898	Claim Holder Name and Address  LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$172,287.79</td></tr><tr><td></td><td></td><td></td><td>\$172,287.79</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$172,287.79				\$172,287.79	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$172,287.79</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$15,808.68</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$156,479.11</td></tr><tr><td></td><td></td><td></td><td>\$172,287.79</td></tr></table>			Modified Total:	\$172,287.79	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$15,808.68	05-44640			\$156,479.11				\$172,287.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624			\$172,287.79																															
			\$172,287.79																															
		Modified Total:	\$172,287.79																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624			\$15,808.68																															
05-44640			\$156,479.11																															
			\$172,287.79																															
Claim: 1407 Date Filed: 12/30/2005 Docketed Total: \$948,811.79 Filing Creditor Name and Address: MINIATURE PRECISION COMPONENTS 100 WISCONSIN ST PO BOX 1901 WALWORTH, WI 53184	Claim Holder Name and Address  HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$239,745.37</td><td>\$709,066.42</td></tr><tr><td></td><td></td><td>\$239,745.37</td><td>\$709,066.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$239,745.37	\$709,066.42			\$239,745.37	\$709,066.42	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$824,986.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$824,986.00</td></tr><tr><td></td><td></td><td></td><td>\$824,986.00</td></tr></table>			Modified Total:	\$824,986.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$824,986.00				\$824,986.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481		\$239,745.37	\$709,066.42																															
		\$239,745.37	\$709,066.42																															
		Modified Total:	\$824,986.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$824,986.00																															
			\$824,986.00																															
Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Claim Holder Name and Address  SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,153,413.36</td></tr><tr><td></td><td></td><td></td><td>\$6,153,413.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,153,413.36				\$6,153,413.36	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,858,665.54</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,858,665.54</td></tr><tr><td></td><td></td><td></td><td>\$5,858,665.54</td></tr></table>			Modified Total:	\$5,858,665.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,858,665.54				\$5,858,665.54				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$6,153,413.36																															
			\$6,153,413.36																															
		Modified Total:	\$5,858,665.54																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$5,858,665.54																															
			\$5,858,665.54																															

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 12223 Date Filed: 07/28/2006 Docketed Total: \$59,964.21 Filing Creditor Name and Address: WESCO DISTRIBUTION INC 225 W STATION SQUARE DR STE 700 PITTSBURGH, PA 15219	Claim Holder Name and Address  WESCO DISTRIBUTION INC 225 W STATION SQUARE DR STE 700 PITTSBURGH, PA 15219  Docketed Total: \$59,964.21  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$59,964.21</td></tr><tr><td></td><td></td><td></td><td>\$59,964.21</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$59,964.21				\$59,964.21	          Modified Total: \$28,828.75  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$28,828.75</td></tr><tr><td></td><td></td><td></td><td>\$28,828.75</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,828.75				\$28,828.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$59,964.21																							
			\$59,964.21																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$28,828.75																							
			\$28,828.75																							
		<p>Total Claims to be Modified: 7</p> <p>Total Amount as Docketed: \$10,737,623.59</p> <p>Total Amount as Modified: \$10,071,682.54</p>																								

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-4 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<div>Claim: 12688</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$878,079.89</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER &amp; PLASTICS INC 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER &amp; PLASTICS INC 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$878,079.89</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td>\$229,002.33</td><td>\$649,077.56</td></tr><tr><td></td><td></td><td>\$229,002.33</td><td>\$649,077.56</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640		\$229,002.33	\$649,077.56			\$229,002.33	\$649,077.56	<div>Modified Total: \$790,350.09</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td>\$16,813.28</td><td>\$773,536.81</td></tr><tr><td></td><td></td><td>\$16,813.28</td><td>\$773,536.81</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640		\$16,813.28	\$773,536.81			\$16,813.28	\$773,536.81
Case Number*	Secured	Priority	Unsecured																							
05-44640		\$229,002.33	\$649,077.56																							
		\$229,002.33	\$649,077.56																							
Case Number*	Secured	Priority	Unsecured																							
05-44640		\$16,813.28	\$773,536.81																							
		\$16,813.28	\$773,536.81																							
<div>Claim: 12687</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$1,510,230.74</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER &amp; PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER &amp; PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$1,510,230.74</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td>\$486,583.11</td><td>\$1,023,647.63</td></tr><tr><td></td><td></td><td>\$486,583.11</td><td>\$1,023,647.63</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640		\$486,583.11	\$1,023,647.63			\$486,583.11	\$1,023,647.63	<div>Modified Total: \$1,036,820.55</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td>\$82,200.00</td><td>\$954,620.55</td></tr><tr><td></td><td></td><td>\$82,200.00</td><td>\$954,620.55</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640		\$82,200.00	\$954,620.55			\$82,200.00	\$954,620.55
Case Number*	Secured	Priority	Unsecured																							
05-44640		\$486,583.11	\$1,023,647.63																							
		\$486,583.11	\$1,023,647.63																							
Case Number*	Secured	Priority	Unsecured																							
05-44640		\$82,200.00	\$954,620.55																							
		\$82,200.00	\$954,620.55																							
<div>Claim: 10596</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$123,481.26</div> <div>Filing Creditor Name and Address: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898</div>	<div>Claim Holder Name and Address</div> <div>LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$123,481.26</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44567</td><td></td><td></td><td>\$123,481.26</td></tr><tr><td></td><td></td><td></td><td>\$123,481.26</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44567			\$123,481.26				\$123,481.26	<div>Modified Total: \$74,857.26</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44567</td><td></td><td>\$1,332.42</td><td>\$73,524.84</td></tr><tr><td></td><td></td><td>\$1,332.42</td><td>\$73,524.84</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44567		\$1,332.42	\$73,524.84			\$1,332.42	\$73,524.84
Case Number*	Secured	Priority	Unsecured																							
05-44567			\$123,481.26																							
			\$123,481.26																							
Case Number*	Secured	Priority	Unsecured																							
05-44567		\$1,332.42	\$73,524.84																							
		\$1,332.42	\$73,524.84																							

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-4 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 15140 Date Filed: 07/31/2006 Docketed Total: \$230,129.45 Filing Creditor Name and Address: GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402	Claim Holder Name and Address  GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$136,420.72</td><td>\$93,708.73</td></tr><tr><td></td><td></td><td>\$136,420.72</td><td>\$93,708.73</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$136,420.72	\$93,708.73			\$136,420.72	\$93,708.73	  
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$136,420.72	\$93,708.73											
		\$136,420.72	\$93,708.73											

\*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-5 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS **											
CLAIM TO BE MODIFIED				CLAIM AS DOCKETED				CLAIM AS MODIFIED			
Claim: 10257 Date Filed: 07/21/2006 Docketed Total: \$ 819,654.23 Filing Creditor Name and Address: QUAKER CHEMICAL CORPORATION DRINKER BIDDLE & REATH LLP ONE LOGAN SQUARE 18TH & CHERRY ST PHILADELPHIA, PA 19103				Claim Holder Name and Address  JPMORGAN CHASE BANK NA 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413  <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> <div>05-44640</div> <div></div> <div></div> <div>\$819,654.23</div> </div> <div> <div></div> <div></div> <div></div> <div>\$819,654.23</div> </div>				<div> <div></div> <div>Modified Total:</div> <div>\$762,473.00</div> </div> <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> <div>05-44640</div> <div></div> <div></div> <div>\$762,473.00</div> </div> <div> <div></div> <div></div> <div></div> <div>\$762,473.00</div> </div>			
								Total Claims to be Modified: 1  Total Amount as Docketed: \$819,654.23  Total Amount as Modified: \$ 762,473.00			

\*See Exhibit G for a listing of debtor entities by case number.

Page 1 of 1

\*\*The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.



In re Delphi Corporation, et al.

Twenty-Third Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit G - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

## **EXHIBIT D**

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit A Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Venture Plastics Inc	Jeffrey M Levinson Margulies & Levinson LLP 30100 Chagrin Blvd No 250 Cleveland, OH 44124	9/24/07	16714	\$173,842.00	Duplicate Or Amended Claims	Disallow and Expunge	10016

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit B-1 Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Depository Trust Company Treasurers Dept	Ralph G & Joann K Fox 255 N 1100 E Zionsville, IN 46077-9444	5/30/06	6995	\$164.58	Equity Claims	Disallow and Expunge	
Lutz Richard	1921 Atlantic Ave Sandusky, OH 44870	5/5/06	4797	\$23,000.00	Equity Claims	Disallow and Expunge	
Riegel Charles	9491 Byers Rd Miamisburg, OH 45342	7/24/06	10559	\$62,883.08	Equity Claims	Disallow and Expunge	
Walling John F	4201 Corinth Blvd Dayton, OH 45410-3411	7/10/06	9243	\$38,805.09	Equity Claims	Disallow and Expunge	

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit B-2 Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Depository Trust Company Treasurers Dept	Thomas Van Le 9209 S 89th E Ave Tulsa, OK 74133	9/8/06	16290	\$9,310.00	Untimely Equity Claims	Disallow and Expunge	

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit C Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Fidelity Investments Inc Tr	Fbo Donna K Hetzel Ira 22667 Revere St St Clair Shores, MI 48080-2883	5/1/06	4101	\$0.00	Insufficiently Documented Claims	Disallow and Expunge	

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit D-1 Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Amherst Solutions Ltd	30505 Bainbridge Rd Ste 100 Solon, OH 44139	5/15/06	5821	\$50,000.00	Books And Records Claims	Disallow and Expunge	
Blue Cross Blue Shield of Michigan	Jeffrey Rumley 600 Lafayette East Ste 1925 Detroit, MI 48226	6/15/06	8001	\$0.00	Books And Records Claims	Disallow and Expunge	
Blue Cross Blue Shield of Michigan	Joseph T Moldovan Esq Joseph T Moldova Esq Morrison Cohen LLP 909 Third Ave New York, NY 10022	6/15/06	8001	\$0.00	Books And Records Claims	Disallow and Expunge	
Macomb County Foc Act Of B Czarnowczan P95 22210	40 N Main Mt Clemens, MI 48043	6/9/06	7716	\$4,430.67	Books And Records Claims	Disallow and Expunge	
Maxwell Emma J	PO Box 533 Orrville, AL 36767-0533	5/2/06	4477	\$289,000.00	Books And Records Claims	Disallow and Expunge	
Priority Health	Rachel Pond 1231 E Beltline NE Grand Rapids, MI 49525	4/26/06	2813	\$1,181,675.59	Books And Records Claims	Disallow and Expunge	
Priority Health	John T Gregg John T Gregg Barnes & Thornburg 300 Ottawa Ave NW Ste 500 Grand Rapids, MI 49503	4/26/06	2813	\$1,181,675.59	Books And Records Claims	Disallow and Expunge	
Ratliff Larry G	2836 State Route 571 West Greenville, OH 45331	5/15/06	5843	\$40,000.00	Books And Records Claims	Disallow and Expunge	
Skelton Gloria	PO Box 498 Cottondale, AL 35453	6/29/06	8750	\$8,500.00	Books And Records Claims	Disallow and Expunge	
Treva Daniels Carlson	409 Sixth St Fenton, MI 48430	5/10/06	5565	\$1,396.00	Books And Records Claims	Disallow and Expunge	

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit D-2 Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Americlerk Inc Dba Contract Counsel	c o Jucilsa DeGuzman 1025 N Campbell Rd Royal Oak, MI 48067	3/27/06	2416	\$9,658.83	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
Relats S A	C Priorat S N Pol Ind La Borda Caldes de Montbui, 08140 Spain	12/27/05	1268	\$8,016.23	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	



# **EXHIBIT E**

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
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(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
DISALLOWING AND EXPUNGING (A) DUPLICATE CLAIM, (B) CERTAIN EQUITY CLAIMS,  
(C) INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT TO MODIFICATION,  
MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT TO MODIFICATION THAT  
IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM ASSERTING RECLAMATION THAT IS  
SUBJECT TO PRIOR ORDER IDENTIFIED IN TWENTY-THIRD OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on December 20, 2007, the United States Bankruptcy Court for the Southern District of New York entered an Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection (the "Twenty-Third Omnibus Claims Objection Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Twenty-Third Omnibus Claims Objection Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim no. listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was subject to the Twenty-Third Omnibus Claims Objection Order, was listed on Exhibit \_\_\_\_ to the Twenty-Third Omnibus Claims Objection Order, and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)
③	④	⑤	⑥	⑦	⑧

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<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Twenty-Third Omnibus Claims Objection Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-249-2691 or by accessing the Debtors' Legal Information Website at [www.delphidocket.com](http://www.delphidocket.com).

Dated: New York, New York  
January 29, 2008

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP  
333 West Wacker Drive, Suite 2100  
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(312) 407-0700

- and -

Kayalyn A. Marafioti (KM 9632)  
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& FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

## **EXHIBIT F**

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit E-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
ASM Capital	Adam Moskowitz as Assignee for Robinson Industries Inc 7600 Jericho Tpke Ste 302 Woodbury, NY 11566	2/27/06	2142	\$252,194.22	Claims Subject to Modification	05-44640	\$232,962.95	General Unsecured
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/27/06	2142	\$252,194.22	Claims Subject to Modification	05-44640	\$232,962.95	General Unsecured
Avery Denninson Corporation	Taras Szmagala Avery Dennison Corporation 7590 Auburn Rd Painesville, OH 44077	5/10/06	5453	\$154,424.36	Claims Subject to Modification	05-44640	\$101,744.58	General Unsecured
BP Products North America Inc	Fuels Business Unit Attn Tom W Strattan 28100 Torch Pkwy Ste 300 Warrenville, IL 60555	7/31/06	13883	\$54,027.22	Claims Subject to Modification	05-44640	\$49,285.67	General Unsecured
BP Products North America Inc	Kelley Drye & Warren LLP Attn James S Carr 101 Park Ave New York, NY 10178	7/31/06	13883	\$54,027.22	Claims Subject to Modification	05-44640	\$49,285.67	General Unsecured
Canon USA Inc	Attn Steve Becker 1 Canon Plz Lake Success, NY 11042-1198	7/28/06	12701	\$90,000.68	Claims Subject to Modification	05-44640	\$87,914.84	General Unsecured
Canon USA Inc	Herrick Feinstein LLP Attn Paul Rubin 2 Park Ave New York, NY 10016	7/28/06	12701	\$90,000.68	Claims Subject to Modification	05-44640	\$87,914.84	General Unsecured
Caucho Metal Products II S L	Attn Mr Javier Breton PI Cantabria C Naval 7 Logrono, 26006 Spain	5/4/06	4770	\$44,637.41	Claims Subject to Modification	05-44640	\$32,170.98	General Unsecured
Magneco Metrel Inc	Attn Colleen Connors 223 Interstate Rd Addison, IL 60101	2/2/06	1753	\$17,602.50	Claims Subject to Modification	05-44640	\$9,902.50	General Unsecured

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit E-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Multibase Inc	Attn Tammy Grove CO1222 c o Dow Corning Corporation 2200 W Salzburg Rd Midland, MI 48686	6/2/06	7339	\$16,288.93	Claims Subject to Modification	05-44640	\$16,288.93	General Unsecured
Pacer Global Logistics Inc	6805 Perimeter Dr PO Box 8104 Dublin, OH 43016	7/27/06	11290	\$28,550.00	Claims Subject to Modification	05-44640	\$25,390.00	General Unsecured
Prince Manufacturing Oxford Ef	PO Box 2519 Holland, MI 49422	7/27/06	11287	\$66,118.80	Claims Subject to Modification	05-44640	\$9,811.27	General Unsecured
Riverside Claims LLC as assignee for Metprotech	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8866	\$166,503.06	Claims Subject to Modification	05-44640	\$91,479.41	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14267	\$113,416.75	Claims Subject to Modification	05-44640	\$97,345.56	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14580	\$190,241.45	Claims Subject to Modification	05-44640	\$120,665.22	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14580	\$190,241.45	Claims Subject to Modification	05-44640	\$120,665.22	General Unsecured
Stonehill Institutional Partners LP	Attn Steve Nelson co Stonehill Capital Management 885 Third Ave 30th Fl New York, NY 10022	12/29/05	1372	\$1,144,684.57	Claims Subject to Modification	05-44640	\$1,142,129.02	General Unsecured

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit E-3 (Single) Service List

1	2	3	4	5	6	7	8	9
Name		Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Tessier Machine Co	Stephen Woodworth 526 Main St Hudson, MA 01749	10/13/05	16684	\$14,880.00	Modified Claims Asserting Reclamation That Are Subject To Prior Orders	05-44511	\$14,880.00	Priority



# **EXHIBIT G**

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Attorneys for Delphi Corporation, et al.,  
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International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF ENTRY OF ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
DISALLOWING AND EXPUNGING (A) DUPLICATE CLAIM, (B) CERTAIN EQUITY CLAIMS,  
(C) INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT TO MODIFICATION,  
MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT TO MODIFICATION THAT  
IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM ASSERTING RECLAMATION THAT IS  
SUBJECT TO PRIOR ORDER IDENTIFIED IN TWENTY-THIRD OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on December 20, 2007, the United States Bankruptcy Court for the Southern District of New York entered an Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection (the "Twenty-Third Omnibus Claims Objection Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Twenty-Third Omnibus Claims Objection Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim no. listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was subject to the Twenty-Third Omnibus Claims Objection Order, was listed on Exhibit \_\_\_\_ to the Twenty-Third Omnibus Claims Objection Order, and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim		
				Modified Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 reflect that the claim amount asserted is unliquidated or is denominated in a foreign currency.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Twenty-Third Omnibus Claims Objection Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-249-2691 or by accessing the Debtors' Legal Information Website at [www.delphidocket.com](http://www.delphidocket.com).

Dated: New York, New York  
January 29, 2008

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

# **EXHIBIT H**

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
American Coil Spring Company	c o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	15139	\$59,414.30	Modified Claims Asserting Reclamation	05-44640	\$6,798.05	Priority	05-44640	\$44,880.05	General Unsecured
American Coil Spring Company	Miller Johnson Thomas P Sarb 250 Monroe Ave NW Ste 800 PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	15139	\$59,414.30	Modified Claims Asserting Reclamation	05-44640	\$6,798.05	Priority	05-44640	\$44,880.05	General Unsecured
Daishinku America Corp dba KDS America	Mark DeNatale Goldman Sachs Credit Partners LP 30 Hudson 17th Fl Jersey City, NJ 07302	10/17/05	16733	\$15,181.24	Modified Claims Asserting Reclamation	05-44640	\$15,181.24	Priority			
Daishinku America Corp dba KDS America	Arnall Golden Gregory LLP Darryl S Laddin Heath J Vicente 171 17th St NW Ste 2100 Atlanta, GA 30363	10/17/05	16733	\$15,181.24	Modified Claims Asserting Reclamation	05-44640	\$15,181.24	Priority			
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/28/06	12366	\$279,597.43	Modified Claims Asserting Reclamation	05-44640	\$43,913.00	Priority	05-44640	\$235,684.43	General Unsecured
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	7/28/06	12366	\$279,597.43	Modified Claims Asserting Reclamation	05-44640	\$43,913.00	Priority	05-44640	\$235,684.43	General Unsecured
Federal Screw Works	20229 9 Mile Rd Saint Clair Shores, MI 48080-1775	3/21/06	2350	\$222,736.28	Modified Claims Asserting Reclamation	05-44640	\$4,013.35	Priority	05-44640	\$212,103.91	General Unsecured
Johnson Battery Company Inc	Jack L Park Jr PO Box 909 9840 US Hwy 19 Zebulon, GA 30295	10/12/05	16731	\$13,494.00	Modified Claims Asserting Reclamation	05-44640	\$13,494.00	Priority			
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Avenue 22nd Fl New York, NY 10019	7/26/06	10682	\$1,569,568.55	Modified Claims Asserting Reclamation	05-44640	\$153,204.95	Priority	05-44640	\$1,301,324.35	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Schiff Daniel N Zinman Daniel A Filman 1633 Broadway 22nd Fl New York, NY 10019	7/26/06	10682	\$1,569,568.55	Modified Claims Asserting Reclamation	05-44640	\$153,204.95	Priority	05-44640	\$1,301,324.35	General Unsecured
Optrex America Inc	J P Murphy Berry & Morrman Professional Corporation Attorneys at Law The Buhl Building 535 Griswold Ste 1900 Detroit, MI 48226	10/20/05	16732	\$25,974.39	Modified Claims Asserting Reclamation	05-44640	\$25,974.39	Priority			
Park Enterprises of Rochester Inc	Chamberlain DAmenda Attn Jerry Greenfield Esq 2 State St Ste1600 Rochester, NY 14614	7/12/06	9647	\$618,507.09	Modified Claims Asserting Reclamation	05-44640	\$29,174.77	Priority	05-44640	\$589,332.32	General Unsecured

Delphi Corporation

Twenty-Third Omnibus Objection Order

Exhibit E-2 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14262	\$168,006.39	Modified Claims Asserting Reclamation	05-44640	\$27,814.26	Priority	05-44640	\$121,429.01	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plaza 1st Fl Greenwich, CT 06830	7/31/06	14264	\$273,074.52	Modified Claims Asserting Reclamation	05-44640	\$20,668.09	Priority	05-44640	\$192,567.77	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14265	\$43,152.38	Modified Claims Asserting Reclamation	05-44640	\$4,266.38	Priority	05-44640	\$30,626.00	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plaza 1st Fl Greenwich, CT 06830	7/31/06	14271	\$863,539.71	Modified Claims Asserting Reclamation	05-44640	\$81,341.20	Priority	05-44640	\$386,900.37	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14274	\$686,589.88	Modified Claims Asserting Reclamation	05-44640	\$58,220.01	Priority	05-44640	\$354,316.01	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14404	\$1,204,920.60	Modified Claims Asserting Reclamation	05-44640	\$11,188.73	Priority	05-44640	\$1,190,550.71	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14404	\$1,204,920.60	Modified Claims Asserting Reclamation	05-44640	\$11,188.73	Priority	05-44640	\$1,190,550.71	General Unsecured
STMicroelectronics Inc fka SGS Thompson Microelectronics	co Rhett G Campbell Thompson & Knight LLP 333 Clay St Ste 3300 Houston, TX 77002	7/26/06	10682	\$1,569,568.55	Modified Claims Asserting Reclamation	05-44640	\$115,039.25	General Unsecured			
STMicroelectronics Inc fka SGS Thompson Microelectronics	Carter Ledyard & Milburn LLP James Gadsen 2 Wall St New York, NY 10005-2072	7/26/06	10682	\$1,569,568.55	Modified Claims Asserting Reclamation	05-44640	\$115,039.25	General Unsecured			
Stonehill Institutional Partners LP	Attn Steve Nelson co Stonehill Capital Management 885 Third Ave 30th Fl New York, NY 10022	12/29/05	1371	\$298,662.43	Modified Claims Asserting Reclamation	05-44640	\$10,000.00	Priority	05-44640	\$282,051.84	General Unsecured
Wellman Inc	Davisid Grogan Shumaker Loop & Kendrick LLP 128 S Tryon St Ste 1800 Charlotte, NC 28202	10/10/05	16730	\$28,575.50	Modified Claims Asserting Reclamation	05-44567	\$28,575.50	Priority			

# **EXHIBIT I**



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Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF ENTRY OF ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
DISALLOWING AND EXPUNGING (A) DUPLICATE CLAIM, (B) CERTAIN EQUITY CLAIMS,  
(C) INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT TO MODIFICATION,  
MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT TO MODIFICATION THAT  
IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM ASSERTING RECLAMATION THAT IS  
SUBJECT TO PRIOR ORDER IDENTIFIED IN TWENTY-THIRD OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on December 20, 2007, the United States Bankruptcy Court for the Southern District of New York entered an Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order Identified In Twenty-Third Omnibus Claims Objection (the "Twenty-Third Omnibus Claims Objection Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Twenty-Third Omnibus Claims Objection Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim no. listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was subject to the Twenty-Third Omnibus Claims Objection Order, was listed on Exhibit \_\_\_\_ to the Twenty-Third Omnibus Claims Objection Order, and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim		
				Modified Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 reflect that the claim amount asserted is unliquidated or is denominated in a foreign currency.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Twenty-Third Omnibus Claims Objection Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-249-2691 or by accessing the Debtors' Legal Information Website at [www.delphidocket.com](http://www.delphidocket.com).

Dated: New York, New York  
January 29, 2008

BY ORDER OF THE COURT

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Debtors and Debtors-in-Possession